



## Documentation List - Independent Churches & Religious Orgs

The following criteria are used by the Internal Revenue Service to determine that an organization is actually a church or other religious organization. Your agency must provide documentation showing that it meets 10 of the 14 criteria. The first five are required.

Mandatory Criteria:	Possible Sources for Documentation:	Documentation Attached:
• A distinct legal existence	Letter from IRS showing Employer ID #	<input type="checkbox"/>
• A recognized creed and form of worship	By-laws, pamphlet	<input type="checkbox"/>
• A definite and distinct ecclesiastical government	By-laws, Articles of Constitution	<input type="checkbox"/>
• Established place of worship	Church bulletin, newsletter	<input type="checkbox"/>
• Regular congregations	Church bulletin, newsletter	<input type="checkbox"/>
<b>Selected Criteria: (Select Five)</b>		
• Regular religious services	Church bulletin, newsletter	<input type="checkbox"/>
• Sunday schools for the instruction of the young	Church bulletin, newsletter	<input type="checkbox"/>
• A formal code of doctrine and discipline	By-laws, Articles of Constitution	<input type="checkbox"/>
• A distinct religious history	Minutes from first church meeting or written historical account	<input type="checkbox"/>
• Ordained ministers elected after a prescribed course of study	Copy of ordination and diploma	<input type="checkbox"/>
• Schools for preparation of ministers	Copy of diploma from a school of divinity	<input type="checkbox"/>
• A literature of its own		<input type="checkbox"/>
• A membership not associated with any other church or denomination		<input type="checkbox"/>
• A complete organization of ordained ministers ministering to their congregations		<input type="checkbox"/>